

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Caston School Corporation (2650)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$948,913	\$1,157,645	\$1,181,150	24%	2%
	11300 High School	\$838,949	\$824,652	\$878,775	5%	7%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11355 Academic Honors - High Ability Student Program	\$0	\$9,000	\$13,500	n/a	50%
	11420 Agriculture B	\$40,917	\$39,203	\$40,502	-1%	3%
	11450 Consumer and Homemaking	\$42,034	\$38,102	\$39,552	-6%	4%
	12100 Gifted and Talented	\$13,000	\$11,584	\$11,584	-11%	0%
	12710 Equal Opportunity At Risk	\$14,490	\$21,477	\$21,293	47%	-1%
	12810 Special Education Preschool	\$30	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$9,699	\$0	\$0	-100%	n/a
	14100 Elementary	\$15,147	\$12,439	\$15,017	-1%	21%
	14300 High School	\$17,003	\$17,631	\$25,475	50%	44%
	16200 Preventive Remediation	\$25,974	\$28,418	\$43,536	68%	53%
	22210 Service Area Direction	\$50,471	\$69,334	\$70,646	40%	2%
	22220 School Library	\$8,981	\$14,070	\$11,525	28%	-18%
	22230 Audiovisual	\$3,036	\$4,534	\$2,455	-19%	-46%
	22290 Other Education Media Services	\$2,319	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$181,031	\$246,562	\$255,305	41%	4%
	25820 Textbooks and Repairs	\$91,370	\$102,848	\$69,887	-24%	-32%
	25840 Other Textbook Rental Services	\$429	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$0	\$11,234	n/a	n/a
	26497 Teachers Retirement Fund	\$75,617	\$107,455	\$155,968	106%	45%
	41100 Transfer Tuition	\$19,830	\$37,233	\$21,870	10%	-41%
	41300 Area Vocational Schools	\$24,000	\$23,850	\$17,300	-28%	-27%
	41400 Joint Services and Supply	\$176,491	\$375,575	\$366,700	108%	-2%
Student Academic Achievement Total		\$2,599,731	\$3,141,611	\$3,253,274	25%	4%
Student Instructional Support						
	21220 Counseling Services	\$72,420	\$90,729	\$93,118	29%	3%
	21340 Nurse Services	\$23,228	\$30,377	\$33,724	45%	11%
	21710 Service Area Direction	\$0	\$5,662	\$5,736	n/a	1%
	22120 Instruction & Curriculum Development	\$9,784	\$0	\$3,958	-60%	n/a
	22130 Instructional Staff Training Services	\$0	\$500	\$0	n/a	-100%
	23110 Service Area Direction	\$13,040	\$12,960	\$13,290	2%	3%
	23190 Other Governing Body Services	\$5,800	\$11,186	\$12,768	120%	14%
	23210 Office of the Superintendent	\$125,838	\$184,334	\$188,664	50%	2%
	26700 Technology Coordinator	\$0	\$77,273	\$85,582	n/a	11%
	26710 Technology Support and Maintenance	\$0	\$0	\$0	n/a	n/a

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Student Instructional Support Total		\$250,110	\$413,021	\$436,840	75%	6%
Overhead and Operational						
	23150 Legal Services	\$11,629	\$3,500	\$4,849	-58%	39%
	23160 Promotion Expenses	\$1,477	\$2,756	\$2,114	43%	-23%
	25291 Refund of Revenue	\$0	\$0	\$300	n/a	n/a
	25420 Maintenance of Buildings	\$373,327	\$529,080	\$547,700	47%	4%
	25430 Maintenance of Grounds	\$1,570	\$3,557	\$10,727	> 500%	202%
	25440 Maintenance of Equipment	\$0	\$36,755	\$62,772	n/a	71%
	25460 Security Services	\$0	\$1,712	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$37,378	\$42,079	\$34,996	-6%	-17%
	25520 Vehicle Operation	\$115,426	\$172,945	\$174,261	51%	1%
	25540 Vehicle Servicing and Maintenance	\$74,554	\$128,769	\$170,099	128%	32%
	25550 Purchase of School Buses	\$215,152	\$102,385	\$127,440	-41%	24%
	25560 Insurance on Buses	\$8,811	\$12,488	\$10,527	19%	-16%
	25580 Contracted Transportation Services	\$856	\$5,736	\$5,110	497%	-11%
	25590 Other Pupil Transportation Services	\$6,665	\$8,246	\$12,557	88%	52%
	25610 Service Area Direction	\$10,844	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$104,932	\$139,890	\$143,325	37%	2%
	25640 Food Purchases	\$114,437	\$146,386	\$160,954	41%	10%
	25690 Other Food Services	\$6,113	\$643	\$1,738	-72%	171%
	25920 Ditch Assessments	\$93	\$20	\$0	-100%	-100%
	25950 Other Assessments	\$350	\$650	\$650	86%	0%
	26495 Official Bonds	\$821	\$462	\$587	-29%	27%
	34000 Athletic Coaches	\$59,552	\$79,524	\$81,687	37%	3%
	39900 Other Community Services	\$3,895	\$5,286	\$498	-87%	-91%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
Overhead and Operational Total		\$1,147,881	\$1,422,866	\$1,552,892	35%	9%
Nonoperational						
	25330 Professional Services	\$0	\$1,343	\$100	n/a	-93%
	25351 Building Acquisition/Construction/Improvement	\$207,138	\$102,569	\$169,794	-18%	66%
	25352 Energy Savings Contracts	\$0	\$447,238	\$348,333	n/a	-22%
	25380 Purchase of Mobile or Fixed Equipment	\$0	\$227,137	\$133,926	n/a	-41%
	25390 Other Facilities Acquisition & Construction	\$0	\$8,225	\$17,867	n/a	117%
	53100 Buildings, LEASE RENTAL	\$185,620	\$263,065	\$256,940	38%	-2%
Nonoperational Total		\$392,758	\$1,049,576	\$926,960	136%	-12%
prorated						

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	26491 PERF	\$50,335	\$51,719	\$67,882	35%	31%
	26492 Social Security	\$204,368	\$251,063	\$255,742	25%	2%
	26493 Workmen's Compensation	\$11,525	\$20,039	\$14,942	30%	-25%
	26494 Group Insurance	\$305,592	\$457,427	\$621,460	103%	36%
	26496 Unemployment Compensation	\$646	\$2,492	\$1,269	97%	-49%
	26498 Severance/Early Retirement Pay	\$0	\$53,087	\$72,513	n/a	37%
prorated Total		\$572,465	\$835,827	\$1,033,806	81%	24%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,010,237	\$3,688,214	\$3,931,981	31%	7%	60.7%	53.7%	54.6%
Student Instructional Support	\$293,395	\$503,139	\$547,582	87%	9%	5.9%	7.3%	7.6%
Overhead and Operational	\$1,266,554	\$1,621,973	\$1,797,249	42%	11%	25.5%	23.6%	24.9%
Nonoperational	\$392,758	\$1,049,576	\$926,960	136%	-12%	7.9%	15.3%	12.9%
Grand Total	\$4,962,944	\$6,862,901	\$7,203,772	45%	5%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.6%	61.1%	62.2%